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I hereby certify that this correspondence is being deposited with the U.S. Postal Service with sufficient postage as First Class Mail in an envelope addressed to: MS Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below.  
Dated: October 27, 2004      Signature: (Michael R. Hall)

Docket No.: 29936/39863  
(PATENT)

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:  
Noh Yeal Kwak

Application No.: 10/727,470

Art Unit: 2825

Filed: December 4, 2003

Examiner: Victor V. Yevsikov

For: Method of Manufacturing Flash Memory Device

**AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION**

MS Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

**INTRODUCTORY COMMENTS**

Please enter the following amendment in the above-referenced patent application.

**Amendments to the Specification** begin on page 2 of this paper.

**Amendments to the Abstract** begin on page 5 of this paper.

**Amendments to the Claims** and a complete listing of the claims begins on page 6 of this paper.

**Remarks/Arguments** in support of the allowability of this application begin on page 9 of this paper.